

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	285	275	277
Pupils On Roll - Special Full-Time	25	24	25
Subtotal - Pupils On Roll	310	299	302
Pupils Sent to Other Dists-Spec Ed Prog	1	0	0
Pupils Received	1	1	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,025,918	4,106,382	3,926,722
Unrestricted Miscellaneous Revenues	10-1XXX	9,586	5,859	5,000
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		4,035,504	4,112,391	3,931,872
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	4,243	4,041
Categorical Special Education Aid	10-3132	116,426	138,689	136,900
Categorical Security Aid	10-3177	0	4,372	4,377
Other State Aids	10-3XXX	2,945	0	1,986
Subtotal - Revenues From State Sources		119,371	147,304	147,304
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	8,801	0	0
Subtotal - Revenues From Federal Sources		8,801	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	294,258	638,155
Other Financing Sources	10-5xxx	0	0	261,788
Adjustment For Prior Year Encumbrances		0	420,917	0
Actual Revenues (Over)/Under Expenditures		-560,827	0	0
Total Operating Budget		3,602,849	4,974,870	4,979,119
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	8,238	7,000	7,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	69,899	59,415	59,415

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From Federal Sources		78,137	66,415	66,415
Total Grants And Entitlements		78,137	66,415	66,415
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	225,400	210,760	222,450
Other Miscellaneous	40-1xxx	0	4,050	0
Miscellaneous	40-1XXX	0	4,050	0
Total Revenues From Local Sources		225,400	214,810	222,450
Budgeted Fund Balance	40-303	0	11,690	0
Total Local Repayment Of Debt		225,400	226,500	222,450
Total Repayment Of Debt		225,400	226,500	222,450
Total Revenues/Sources		3,906,386	5,267,785	5,267,984
Total Revenues/Sources Net of Transfers		3,906,386	5,267,785	5,267,984

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,547,186	1,715,397	1,756,900
Special Education - Instruction	11-2XX-100-XXX	282,785	303,479	309,187
Basic Skills/Remedial - Instruction	11-230-100-XXX	59,142	78,066	79,048
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,547	7,800	8,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	38,683	48,000	48,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	7,562	148,000	148,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	100	100
Undist. Expenditures - Health Services	11-000-213-XXX	60,488	63,240	64,422
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	36,451	38,419	39,487
Undist. Expenditures - Child Study Teams	11-000-219-XXX	139,146	219,162	220,126
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	3,045	4,150	19,235
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	37,814	43,275	43,275
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	30,900	32,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	195,513	194,000	188,000
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	123,467	135,500	122,925
Undist. Expend. - Central Services	11-000-251-XXX	111,845	119,837	55,600
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	4,349	5,000	5,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	319,538	455,641	470,641
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	52,795	149,000	149,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	545,902	737,274	742,274
Total Undistributed Expenditures		1,637,915	2,343,498	2,300,085
Interest Earned On Maintenance Reserve	10-606	0	50	50
Total General Current Expense		3,572,258	4,496,290	4,501,270
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	145,628

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	30,591	478,480	332,121
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		30,591	478,580	477,849
General Fund Grand Total		3,602,849	4,974,870	4,979,119
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	8,238	7,000	7,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	69,899	59,415	59,415
Total Federal Projects	20-XXX-XXX-XXX	78,137	66,415	66,415
Total Special Revenue Funds		78,137	66,415	66,415
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	225,400	226,500	222,450
Total Debt Service Funds		225,400	226,500	222,450
Total Expenditures/Appropriations		3,906,386	5,267,785	5,267,984
Total Expenditures Net of Transfers		3,906,386	5,267,785	5,267,984

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	484,847	595,628	595,628	250,000
--Repayment of Debt	11,690	11,690	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	270,622	270,622	270,722	270,822
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	70,031	170,032	170,082	170,132
--Legal Reserve	564,959	586,785	292,527	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	70,000	70,000	70,000	70,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,437	\$11,195	\$13,759	\$14,044	\$13,921
Total Classroom Instruction	\$7,286	\$7,212	\$8,678	\$8,692	\$8,864
Classroom-Salaries and Benefits	\$6,861	\$6,842	\$7,762	\$7,682	\$7,864
Classroom-General Supplies and Textbooks	\$313	\$217	\$490	\$508	\$503
Classroom-Purchased Services	\$112	\$153	\$426	\$502	\$497
Total Support Services	\$1,119	\$1,043	\$1,506	\$1,585	\$1,645
Support Services-Salaries and Benefits	\$952	\$920	\$1,113	\$1,144	\$1,155
Total Administrative Costs	\$1,648	\$1,641	\$1,734	\$1,853	\$1,462
Administration Salaries and Benefits	\$1,121	\$1,458	\$1,445	\$1,527	\$1,036
Legal Costs	\$13	\$38	\$32	\$33	\$33
Total Operations and Maintenance of Plant	\$1,197	\$1,092	\$1,584	\$1,646	\$1,684
Operations and Maintenance-Salaries and Benefits	\$486	\$422	\$536	\$561	\$559
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$145	\$167	\$214	\$223	\$223
Total Equipment Costs	\$0	\$0	\$0	\$0	\$482
Employee Benefits as a percentage of salaries*	21.61%	21.04%	26.90%	27.96%	28.85%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Monmouth Beach contracts with Shore Regional High School for the services of a Business Administrator	0.00
Technology Services	The Oceanport Board of Education provides technology services to Monmouth Beach	0.00
Special Education Services	The Oceanport Board of Education provides special education services to Monmouth Beach	0.00
Others	Monmouth Beach houses a joint preschool program with the Oceanport Board of Education	0.00
Transportation Services, including Fuel	Monmouth Beach shares transportation services with Shore Regional	0.00
Public Works (fire/snow/trash/water)	The Borough of Monmouth Beach provides garbage pickup and assists with snow plowing	0.00
Curriculum Services	Monmouth Beach shares one Director of Curriculum with the other districts in the region (Oceanport, West Long Branch & Shore Regional)	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,926,722
(B) Estimated Net Taxable Valuation (as of 10/01/12)	1,260,536,256
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.3115
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,149,172
(E) Estimated Net Taxable Valuation (as of 10/01/12)	1,260,536,256
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.3292

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,926,722
(H) Estimated Equalized Valuation (as of 10/01/12)	1,296,305,263
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3029
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,149,172
(K) Estimated Equalized Valuation (as of 10/01/12)	1,296,305,263
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.3201

NAME=Kristoffer Brogna

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	Dir. Special Services
Base Annual Salary Amount	\$86,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/15/11
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	
Total Allowances Amount	4600
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	9315
Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day, maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem at 1/260
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Kristoffer Brogna

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=New Superintendent

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	
Total Allowances Amount	2200
Total Bonuses Amount	18749
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	10815
Contractual Post-Employment Benefit Description of Payout of Sick days	\$80 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem using 1/260.
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=New Superintendent

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	